

Statutes of Interest to County Tax Collectors

As Amended by
Statutes of 2012



***California State Controller's Office
Controller John Chiang***



JOHN CHIANG
California State Controller
Division of Accounting and Reporting

May 1, 2014

Re: Statutes of Interest to County Tax Collectors

To County Tax Collectors and Staff:

I am pleased to present the *Statutes of Interest to County Tax Collectors* booklet. This publication provides pertinent information on significant statutory code changes as a result of legislation enacted in 2012 that may impact your operations.

The *Index of Statutory Codes Sections*, located at the beginning of this booklet, is a consolidated reference point that provides information on each code section included in this booklet, indicating the code section affected by the legislation.

A brief explanation of the elements is listed below:

- whether the code section was added, amended, or repealed;
- the effective date of the change;
- the bill number, the chapter number, and the page number in this booklet where the full text of the code appears; and
- a brief topic description.

Within the body of the booklet, a copy of the statutory code is provided for each code section affected by the new legislation. Bold and italicized text indicates new language added to the code section. Strike-through text indicates language that has been deleted from the code section.

You may view, save or print this publication from the State Controller's Office webpage at http://www.sco.ca.gov/pubs_guides.html.

If you have questions, please contact Jennifer Montecinos at (916) 323-0803 or by e-mail at propertytax@sco.ca.gov.

Sincerely,

Original signed by

HITOMI SEKINE, Bureau Chief,
Local Government Policy and Reporting

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Index of Statutory Code Sections: Chaptered Bills

*Am = Amended; Ad = Added; Rp = Repealed

Code of Civil Procedure

Code Section	Action*	Bill Number	Chapter Number	Effective Date	Page Number	Topic
482.070	Am	AB 2364	484	1/1/2013	1	Service Modifications for Levying Accounts from Financial Institutions - Definitions
488.455	Am	AB 2364	484	1/1/2013	1	Service Modifications for Levying Accounts from Financial Institutions – Service Requirements
488.460	Am	AB 2364	484	1/1/2013	3	Service Modifications for Levying Accounts from Financial Institutions – Safe Deposit Boxes
488.600	Am	AB 2364	484	1/1/2013	4	Service Modifications for Levying Accounts from Financial Institutions - Definitions
488.610	Am	AB 2364	484	1/1/2013	4	Service Modifications for Levying Accounts from Financial Institutions – Memorandum Requirements
631.1	Rp	AB 1529	470	1/1/2013	5	Trial Court Funding Restructure
631.2	Am	AB 1529	470	1/1/2013	5	Trial Court Funding Restructure
684.110	Am	AB 2364	484	1/1/2013	6	Service Modifications for Levying Accounts from Financial Institutions – Service Location
684.115	Ad	AB 2364	484	1/1/2013	7	Service Modifications for Levying Accounts from Financial Institutions – Central Location
700.140	Am	AB 2364	484	1/1/2013	10	Service Modifications for Levying Accounts from Financial Institutions – Service Requirements

Index of Statutory Code Sections

700.150	Am	AB 2364	484	1/1/2013	11	Service Modifications for Levying Accounts from Financial Institutions – Safe Deposit Box
700.160	Am	AB2364	484	1/1/2013	12	Service Modifications for Levying Accounts from Financial Institutions – Third Party Levy
701.030	Am	AB 2364	484	1/1/2013	13	Service Modifications for Levying Accounts from Financial Institutions – Third Party Levy
703.570	Am	AB 2364	484	1/1/2013	14	Service Modifications for Levying Accounts from Financial Institutions – Hearing Schedule

Evidence Code

Code Section	Action*	Bill Number	Chapter Number	Effective Date	Page Number	Topic
731	Am	AB 1529	470	1/1/2013	15	Trial Court Funding Restructure
754	Am	AB 1529	470	1/1/2013	15	Trial Court Funding Restructure

Financial Code

Code Section	Action*	Bill Number	Chapter Number	Effective Date	Page Number	Topic
1450	Am	AB 2364	484	1/1/2013	19	Service Modifications for Levying Accounts from Financial Institutions – Definition of Office
1620	Am	AB 2364	484	1/1/2013	20	Service Modifications for Levying Accounts from Financial Institutions – Service Requirements

Government Code

Code Section	Action*	Bill Number	Chapter Number	Effective Date	Page Number	Topic
12419.8	Am	SB 954	650	1/1/2013	23	FTB Offset of Unclaimed Property
23110	Am	SB 1090	330	1/1/2013	24	Fresno County Boundary
23124	Am	SB 1090	330	1/1/2013	25	Merced County Boundary
27000.8	Am	AB 2131	696	1/1/2013	25	Continuing Professional Education
27000.9	Am	AB 2131	696	1/1/2013	26	Continuing Professional Education
27080.1	Am	AB 1529	470	1/1/2013	26	Court Deposits
51191.3	Am	SB 1090	330	1/1/2013	26	Deed Restrictions – Solar Use Easements
51192.1	Am	SB 1090	330	1/1/2013	27	Deed Restrictions – Solar Use Easements
51192.2	Am	SB 1090	330	1/1/2013	27	Deed Restrictions – Solar Use Easements
87505	Ad	AB 1509	498	1/1/2013	28	Public Officer Information Listed on County or City Website

Health and Safety Code

Code Section	Action*	Bill Number	Chapter Number	Effective Date	Page Number	Topic
5474.6	Am	SB 1090	330	1/1/2013	29	Transfer or Conveyance of Property – Clarification of Sanitation Fee Assignment

Revenue and Taxation Code

Code Section	Action*	Bill Number	Chapter Number	Effective Date	Page Number	Topic
62.3	Ad	AB 1700	781	1/1/2013	31	Change of Ownership - Cotenancy Interest
62.5	Ad	AB 2046	817	1/1/2013	32	Change in Ownership – Floating Homes
214.02	Am	AB 2207	863	1/1/2013	33	Tax-Exempt Property Clarification
1154	Am	AB 2688	362	1/1/2013	34	Air Taxi: Definition

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2635.5	Am	AB 2643	161	1/1/2013	34	Negative Supplemental Assessments Refunds
4985.5	Ad	AB 2643	161	1/1/2013	35	Pro-rated Penalties for Unpaid Taxes
5151	Am	AB 2643	161	1/1/2013	35	County Pool Apportioned Rate Report Time Extension
6055	Am	AB 2688	362	1/1/2013	36	Retailer Sales Tax
6203.5	Am	AB 2688	362	1/1/2013	37	Retailer Sales Tax
6452.2	Ad	AB 2270	200	1/1/2013	38	Sales and Use Tax

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Statutory Code Sections

Code of Civil Procedure

Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts
from Financial Institutions - Definitions
Effective 1/1/2013

Section 482.070 of the Code of Civil Procedure is amended to read:

- (a) **(1)** Except as otherwise provided in this title, ~~a writ, notice, order, or other paper~~ **legal process** required or permitted to be served under this title may be served personally or by mail.
- (2) For purposes of this title, the term “legal process” shall refer to each and all of the writs, notices, orders, or other papers required or permitted to be served pursuant to this title.**
- (b) Except as otherwise provided in this section, service of ~~a writ, notice, order, or other paper~~ **legal process** under this title is governed by Article 1 (commencing with Section 684.010) and Article 2 (commencing with Section 684.110) of Chapter 4 of Division 1 of Title 9, including the provisions of Section 684.120 extending time when service is made by mail.
- (c) For the purpose of subdivision (b), in Article 1 (commencing with Section 684.010) and Article 2 (commencing with Section 684.110) of Chapter 4 of Division 1 of Title 9:
- (1) References to the “judgment debtor” shall be deemed references to the defendant.
 - (2) References to the “judgment creditor” shall be deemed references to the plaintiff.
 - (3) References to a “writ” shall be deemed references to a writ of attachment.
 - (4) References to a “notice of levy” shall be deemed references to a notice of attachment.
- (d) If the defendant has not appeared in the action and ~~a writ, notice, order, or other paper~~ **legal process** is required to be personally served on the defendant under this title, service shall be made in the same manner as a summons is served under Chapter 4 (commencing with Section 413.10) of Title 5.
- (e) Except for service of a subpoena or other process to require the attendance of the defendant or service of a paper to bring the defendant into contempt, if the defendant has an attorney of record in the action, service shall be made on the attorney rather than on the defendant.
- (f) Proof of service under this title is governed by Article 3 (commencing with Section 684.210) of Chapter 4 of Division 1 of Title 9.

Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts
from Financial Institutions – Service Requirements
Effective 1/1/2013

Section 488.455 of the Code of Civil Procedure is amended to read:

- (a) Subject to ~~Section 488.465~~ **Sections 488.465 and 684.115**, to attach a deposit account, the levying officer shall personally serve a copy of the writ of attachment and a notice of attachment on the financial institution with which the deposit account is maintained, ~~or shall personally serve the writ of attachment and notice of attachment on a centralized location within the county designated by the financial institution. If the writ of attachment is received at the designated central location, it shall apply to all deposit accounts held by the financial institution regardless of the location of that property. The.~~

(b) The attachment lien that arises upon service of a writ of attachment and notice of attachment reaches only amounts in ~~the~~^a deposit account at the time of service on the financial institution, including any item in the deposit account that is in the process of being ~~collected~~^{the amount of any deposit not yet finally} collected, unless the item ~~is~~^{deposit} is returned unpaid to the financial institution. This section does not require a financial institution to designate a central location for personal service of the writ and notice of attachment. ~~(b) At the time of levy or promptly thereafter, the.~~

(c) The levying officer shall serve a copy of the writ of attachment and a notice of attachment on any third person in whose name ~~the~~^{any} deposit account stands.

~~(c) During the time the attachment lien is in effect, the~~^{described therein stands. That service shall be made personally or by mail as follows:}

(1) At the time of levy or promptly thereafter, if the party seeking the levy informs the levying officer of that person and his, her, or its residence or business address.

(2) Promptly following the levying officer's receipt of a garnishee's memorandum if service was not accomplished pursuant to paragraph (1), if the garnishee's memorandum identifies that person and his, her, or its residence or business address.

(d) The financial institution shall not honor a **withdrawal request or a** check or other order for the payment of money drawn against, and shall not pay a withdrawal from, the deposit account that would reduce the deposit account to an amount that is less than the amount attached ~~from the deposit account if presentation of that withdrawal request or item to the financial institution occurs during the time the attachment lien is in effect unless, following that withdrawal or payment, sufficient funds are available to cover the levy.~~ For the purposes of this subdivision, in determining the amount of the deposit account, the financial institution shall not include the amount of items deposited to the credit of the deposit account that are in the process of being collected. ~~these purposes, a withdrawal from the deposit account to cover the financial institution's standard fee or charge for processing the levy shall not be considered a payment of money from the account in violation of this subdivision.~~

~~(d)-(e)~~ During the time the attachment lien is in effect, the financial institution is not liable to any person for any of the following:

(1) Performance of the duties of a garnishee under the attachment ~~levy~~.

(2) Nonpayment of a check or other order for the payment **or transfer** of money drawn or presented against the deposit account if the nonpayment is pursuant to the requirements of subdivision ~~(c)-(d)~~.

(3) Refusal to pay a withdrawal from the deposit account if the refusal is pursuant to the requirements of subdivision ~~(c)-(d)~~.

~~(e) When the amount attached pursuant to this section is paid to the levying officer, the attachment lien on the attached deposit account terminates.~~

(f) For the purposes of this section, ~~neither~~^{none} of the following is a third person in whose name the deposit account stands:

(1) A person who is only a person named as the beneficiary of a Totten trust account.

(2) A person who is only a payee designated in a pay-on-death provision in an account pursuant to Section 18318.5 of the Financial Code or Section 5140 of the Probate Code, or other similar provision.

~~(g)-(3)~~ **A person who is only acting in a representative or custodial capacity with respect to benefits paid or payable by the United States government. Rather, accounts maintained by the representative or custodian shall be deemed to stand in that beneficiary's name, and the amounts therein shall be covered by a levy against that beneficiary.**

(g) For purposes of this section, final payment of a deposit shall be deemed to have occurred in accordance with Section 4215 or 11210 of the Commercial Code or with automated clearinghouse or Federal Reserve System rule, regulation, operating circular, or similar governing document, as applicable to the deposit. If, for any reason, a deposit is returned by the financial institution upon which it is drawn, that deposit shall not be deemed finally collected for purposes of this subdivision regardless of any later payment by the financial institution upon which the deposit is drawn.

(h) When a deposit account has been attached, as an alternative to paying the amount of the deposit account that is attached to the levying officer as required by Section 488.600, the financial institution

may continue to hold the deposit account until the deposit account is levied upon after judgment in the action or is earlier released, the deposit account to be held in one of the following manners:

(1) If the entire deposit account is attached, the financial institution may hold the deposit account on the terms applicable before the attachment, subject to the requirements of subdivision ~~(e)~~(d).

(2) If less than the entire deposit account is attached:

(A) With the consent of the defendant, and any third person in whose name the deposit account stands, the financial institution may hold in the deposit account on the same terms an amount larger than the attached amount as necessary to avoid a penalty or a reduction of the rate of interest.

(B) If the defendant, and any third person in whose name the deposit account stands, do not consent as provided in subparagraph (A), the financial institution may hold the attached amount on the same terms affecting the deposit account before the attachment, subject to the requirements of subdivision ~~(e)~~(d).

(3) The financial institution may hold the attached deposit account in any other manner agreed upon by the plaintiff, the defendant, and any third person in whose name the deposit account stands.

~~(h) Subdivision (g)~~ **(i) Subdivision (h)** does not prevent a financial institution that is holding an attached deposit account as provided in subdivision ~~(g)~~**(h)** from paying the attached amount to the levying officer before the time the financial institution otherwise is required to pay the amount under subdivision ~~(g)~~(h).

Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts
from Financial Institutions – Safe Deposit Boxes
Effective 1/1/2013

Section 488.460 of the Code of Civil Procedure is amended to read:

(a) Subject to ~~Section 488.465~~**Sections 488.465 and 684.115**, to attach property in a safe-deposit box, the levying officer shall personally serve a copy of the writ of attachment and a notice of attachment on the financial institution with which the safe-deposit box is maintained.

(b) At the time of levy or promptly thereafter, the levying officer shall serve a copy of the writ of attachment and a notice of attachment on any third person in whose name the safe-deposit box stands.

(c) During the time the attachment lien is in effect, the financial institution may not permit the removal of any of the contents of the safe-deposit box except as directed by the levying officer.

(d) Upon receipt of a garnishee's memorandum from the financial institution, as required by Section 488.610, indicating a safe-deposit box is under levy, the levying officer shall promptly mail a written notice to the judgment creditor demanding an additional fee as required by Section 26723 of the Government Code, plus the costs to open the safe-deposit box and seize and store the contents. The levying officer shall release the levy on the safe-deposit box if the plaintiff does not pay the required fee, plus costs, within three business days plus the extended time period specified in subdivision (a) of Section 1013 for service by mail by the levying officer.

(e) The levying officer may first give the person in whose name the safe-deposit box stands an opportunity to open the safe-deposit box to permit the removal pursuant to the attachment of the attached property. The financial institution may refuse to permit the forcible opening of the safe-deposit box to permit the removal of the attached property unless the plaintiff **or levying officer** pays in advance the cost of forcibly opening the safe-deposit box and of repairing any damage caused thereby.

(f) During the time the attachment lien is in effect, the financial institution is not liable to any person for any of the following:

(1) Performance of the duties of a garnishee under the attachment.

(2) Refusal to permit access to the safe-deposit box by the person in whose name it stands.

(3) Removal of any of the contents of the safe-deposit box pursuant to the attachment.

(g) If the levying officer removes any property from the safe-deposit box to satisfy the levy, but allows other property to remain in the safe-deposit box, the attachment lien is released automatically with respect to any property that remains in the safe-deposit box.

**Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts
from Financial Institutions - Definitions
Effective 1/1/2013**

Section 488.600 of the Code of Civil Procedure is amended to read:

- (a) Sections 701.010, 701.020, 701.040, 701.050, 701.060, and 701.070 prescribe duties and liabilities of a third person under a levy made under this title.
- (b) For the purposes of this section, references in Sections 701.010, 701.020, 701.040, 701.050, and 701.060 to:
 - (1) "Amount required to satisfy the judgment" shall be deemed references to the amount required to satisfy the amount to be secured by the attachment.
 - (2) "Execution lien" or "lien" shall be deemed references to the attachment lien.
 - (3) "Judgment creditor" shall be deemed references to the plaintiff.
 - (4) "Judgment debtor" shall be deemed references to the defendant.
 - (5) "Levy" shall be deemed references to levy of attachment.
 - (6) "Notice of levy" shall be deemed references to notice of attachment.
 - (7) "Release" of property shall be deemed references to release of property pursuant to this title.
 - (8) "Satisfaction or discharge of the judgment" shall be deemed references to the satisfaction or termination of the attachment.
 - (9) "Writ" or "writ of execution" shall be deemed references to a writ of attachment.
- (c) For the purposes of this section, references in Section 701.070 to:
 - (1) "Levy" shall be deemed references to levy of attachment.
 - (2) "Notice of the levy" shall be deemed references to notice of attachment.

**Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts
from Financial Institutions – Memorandum Requirements
Effective 1/1/2013**

Section 488.610 of the Code of Civil Procedure is amended to read:

- (a) At the time of service of a copy of the writ of attachment and a notice of attachment on a third person, the levying officer shall request the third person to give the levying officer a garnishee's memorandum containing the information required by this section. Within 10 days after the request is made, the third person shall mail or deliver the garnishee's memorandum to the levying officer whether or not the levy is effective.
- (b) The garnishee's memorandum shall be executed under oath and shall contain the following information:
 - (1) A description of any property of the defendant sought to be attached that is not delivered to the levying officer and the reason for not delivering the property.
 - (2) A statement of the amount and terms of any obligation to the defendant sought to be attached that is due and payable and is not paid to the levying officer and the reason for not paying the obligation.
 - (3) A statement of the amount and terms of any obligation to the defendant sought to be attached that is not due and payable at the time of levy.

(4) A description of claims and rights of other persons to the attached property or obligation that are known to the third person and the names and addresses of those other persons.

(5) A statement that the garnishee holds neither any property nor any obligations in favor of the judgment debtor.

(c) If a garnishee's memorandum is received from the third person, the levying officer shall promptly mail or deliver a copy of the memorandum to the plaintiff and attach the original to the writ when it is returned to the court. If a garnishee's memorandum is not received from the third person, the levying officer shall so state in the return.

(d) Except as provided in subdivisions (e) and (f), if a third person does not give the levying officer a garnishee's memorandum within the time provided in subdivision (a) or does not provide complete information, the third person may, in the court's discretion, be required to pay the costs and reasonable attorney's fees incurred in any proceedings to obtain the information required in the garnishee's memorandum.

(e) Notwithstanding subdivision (a), where a deposit account or property in a ~~safe deposit~~ **safe-deposit** box is attached, the financial institution need not give a garnishee's memorandum to the levying officer if the financial institution fully complies with the levy and, if a garnishee's memorandum is required, the garnishee's memorandum need provide information with respect only to property which is carried on the records available at the office or branch where the levy is made, **unless the levy has been served at a central location designated by a financial institution in accordance with Section 684.115, in which case the garnishee's memorandum shall apply to all offices and branches of the financial institution except to the extent acceptance of the levy at that central location is limited pursuant to paragraph (3) of subdivision (a) of Section 684.115.**

(f) Notwithstanding subdivision (a), the third person need not give a garnishee's memorandum to the levying officer if both of the following conditions are satisfied:

(1) The third person has delivered to the levying officer all of the property sought to be attached.

(2) The third person has paid to the levying officer the amount due at the time of levy on any obligation to the defendant that was attached and there is no additional amount that thereafter will become payable on the obligation levied upon.

**Assembly Bill 1529, Chapter 470
Trial Court Funding Restructure
Effective 1/1/2013**

Section 631.1 of the Code of Civil Procedure is repealed:

~~Notwithstanding any other provision of law, the county may pay jury fees in civil cases from general funds of the county available therefor. Nothing in this section shall be construed to change the requirements for the deposit of jury fees in any civil case by the appropriate party to the litigation at the time and in the manner otherwise provided by law. Nothing in this section shall preclude the right of the county to be reimbursed by the party to the litigation liable therefor for any payment of jury fees pursuant to this section.~~

**Assembly Bill 1529, Chapter 470
Trial Court Funding Restructure
Effective 1/1/2013**

Section 631.2 of the Code of Civil Procedure is amended to read:

(a) Notwithstanding any other provision of law, the ~~county~~ **superior court** may pay jury fees in civil cases from general funds of the ~~county~~ **court** available therefor. Nothing in this section shall be construed to

change the requirements for the deposit of jury fees in any civil case by the appropriate party to the litigation at the time and in the manner otherwise provided by law. Nothing in this section shall preclude the right of the ~~county~~-**superior court** to be reimbursed by the party to the litigation liable therefor for any payment of jury fees pursuant to this section. ***Nothing in this section shall preclude the right of the county to be reimbursed by the party to the litigation liable therefor for any payment of jury fees pursuant to this section as it read in Section 4 of Chapter 10 of the Statutes of 1988, or pursuant to former Section 631.1 as it read in Section 1 of Chapter 144 of the Statutes of 1971.***

(b) The party who has demanded trial by jury shall reimburse the ~~county~~-**superior court** for the fees and mileage of all jurors appearing for voir dire examination, except those jurors who are excused and subsequently on the same day are called for voir dire examination in another case.

**Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts
from Financial Institutions – Service Location
Effective 1/1/2013**

Section 684.110 of the Code of Civil Procedure is amended to read:

(a) (1) Subject to subdivisions (b), (c), and (d), if a ~~writ, notice, order, or other paper~~-**legal process** is required to be personally served under this title, service shall be made in the same manner as a summons is served under Chapter 4 (commencing with Section 413.10) of Title 5.

(2) For purposes of this title, the term “legal process” shall refer to each and all of the writs, notices, orders, or other papers required or permitted to be served pursuant to this title.

(b) If the ~~paper~~-**legal process** is required to be personally served under this title and service on an attorney is required under Article 1 (commencing with Section 684.010), service shall be made on the attorney in the manner provided in Section 684.040.

(c) If the ~~service is on (1) a financial institution~~-**legal process is required to be personally served on (1) a financial institution in connection with a deposit account or with property held for safekeeping, as collateral for an obligation owed to the financial institution or in a safe-deposit box, (2) a title insurer (as defined in Section 12340.4 of the Insurance Code) or underwritten title company (as defined in Section 12340.5 of the Insurance Code), or (3) an industrial loan company (as defined in Section 18003 of the Financial Code),** service shall be made at the office or branch that has actual possession of the property levied upon or at which a deposit account levied upon is carried and shall be made upon the officer, manager, or other person in charge of the office or branch at the time of service.

(d) Subject to subdivision (c), if a levy is made by personally serving a copy of the writ and notice of levy on a third person, service on the third person shall be made in the same manner as a summons may be served under Section 415.10 or 415.20. ***For purposes of this section, the office or branch at which a deposit account levied upon is carried shall mean the branch, office, or other location where the financial institution maintains the account.***

(d) Notwithstanding subdivision (c), with respect to legal process served on a financial institution, if the financial institution has designated a central location for service of legal process pursuant to Section 684.115, unless the financial institution elects to treat legal process served at a branch or office as effective, that legal process so served on the branch or office will not reach those accounts or property and need not be reported on the financial institution’s garnishee memorandum.

(e) Notwithstanding subdivision (c), a financial institution, title insurer, or industrial loan company, in its discretion and without violating any obligation to its customer, may act upon service of legal process at any of its offices or branches, whether or not the office or branch is the location wherein accounts or property that may be reached by the process is or are maintained or located.

**Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts
from Financial Institutions – Central Location
Effective 1/1/2013**

Section 684.115 is added to the Code of Civil Procedure, to read:

(a) A financial institution may, and if it has more than nine branches or offices at which it conducts its business within this state, shall, designate one or more central locations for service of legal process within this state. Each designated location shall be referred to as a “central location.” If a financial institution elects or is required to designate a central location for service of legal process, the financial institution shall file a notice of its designation with the Department of Financial Institutions, which filing shall be effective upon filing and shall contain all of the following:

(1) The physical address of the central location.

(2) The days and hours during which service will be accepted at the central location.

(3) If the central location will not accept service of legal process directed at deposit accounts maintained or property held at all of the financial institution’s branches or offices within this state, or if the service accepted at the central location will not apply to safe-deposit boxes or other property of the judgment debtor held by or for the judgment debtor, the filing shall also contain sufficient information to permit a determination of the limitation or limitations, including, in the case of a limitation applicable to certain branches or offices, an identification of the branches or offices as to which service at the central location will not apply and the nature of the limitation applicable to those branches or offices. If the limitation will apply to all branches or offices of the financial institution within this state, the filing may indicate the nature of the limitation and that it applies to all branches or offices, in lieu of an identification of branches or offices as to which the limitation applies. To the extent that a financial institution’s designation of a central location for service of legal process covers the process directed at deposit accounts, safe-deposit boxes, or other property of the judgment debtor held by or for the judgment debtor at a particular branch or office located within this state, the branch or office shall be a branch or office covered by central process.

(b) Should a financial institution required to designate a central location fail to do so, each branch of that institution located in this state shall be deemed to be a central location at which service of legal process may be made, and all of the institution’s branches or offices located within this state shall be deemed to be a branch or office covered by central process. (c) Subject to any limitation noted pursuant to paragraph (3) of subdivision (a), service of legal process at a central location of a financial institution shall be effective against all deposit accounts and all property held for safekeeping, as collateral for an obligation owed to the financial institution or in a safe-deposit box if the same is described in the legal process and held by the financial institution at any branch or office covered by central process and located within this state. However, while service of legal process at the central location will establish a lien on all property, if any property other than deposit accounts is physically held by the financial institution in a county other than that in which the designated central location is located, the financial institution shall include in its garnishee’s memorandum the location or locations of the property, and the judgment creditor shall obtain a writ of execution covering the property and directed to the levying officer in that county to accomplish the turnover of the property and shall forward the writ and related required documentation to the levying officer in the county in which the property is held.

(d) A financial institution may modify or revoke any designation made pursuant to subdivision (a) by filing the modification or revocation with the Department of Financial Institutions. The modification or revocation shall be effective when the Department of Financial Institutions’ records have been updated to reflect the modification or revocation, provided that the judgment creditor may rely upon

the superseded designation during the 30-day period following the effective date of the revocation or modification.

(e) (1) The Department of Financial Institutions shall update its online records to reflect a filing by a financial institution pursuant to subdivision (a) or a modification or revocation filed by a financial institution pursuant to subdivision (d) within 10 business days following the filing by the financial institution. The Department of Financial Institutions' Internet Web site shall reflect the date its online records for each financial institution have most recently been updated.

(2) The Department of Financial Institutions shall provide any person requesting it with a copy of each current filing made by a financial institution pursuant to subdivision (a). The Department of Financial Institutions may satisfy its obligation under this subdivision by posting all current designations of a financial institution, or the pertinent information therein, on an Internet Web site available to the public without charge, and if that information is made available, the Department of Financial Institutions may impose a reasonable fee for furnishing that information in any other manner.

(f) As to deposit accounts maintained or property held for safekeeping, as collateral for an obligation owed to the financial institution or in a safe-deposit box at a branch or office covered by central process, service of legal process at any location other than a central location designated by the financial institution shall not be effective unless the financial institution, in its absolute discretion, elects to act upon the process at that location as if it were effective. In the absence of an election, the financial institution may respond to the legal process by mailing or delivery of the garnishee's memorandum to the levying officer within the time otherwise provided therefor, with a statement on the garnishee's memorandum that the legal process was not properly served at the financial institution's designated location for receiving legal process, and, therefor, was not processed, and the address at which the financial institution is to receive legal process.

(g) If any legal process is served at a central location of a financial institution pursuant to this section, all related papers to be served on the financial institution shall be served at that location, unless agreed to the contrary between the serving party and the financial institution. (h) This subdivision shall apply whenever a financial institution operates within this state at least one branch or office in addition to its head office or main office, as applicable, or a financial institution headquartered in another state operates more than one branch or office within this state, and no central location has been designated or deemed to have been designated by the institution for service of legal process relating to deposit accounts maintained at the financial institution's head office or main office, as applicable, and branches located within this state. If a judgment creditor reasonably believes that, pursuant to Section 700.140 and, if applicable, Section 700.160, any act of enforcement would be effective against a specific deposit account maintained at a financial institution described in this subdivision, the judgment creditor may file with the financial institution a written request that the financial institution identify the branch or office within this state at which a specified account might be maintained by the financial institution. The written request shall contain the following statements or information:

(1) The name of the person reasonably believed by the judgment creditor to be a person in whose name the specified deposit account stands.

(2) If the name of the person reasonably believed by the judgment creditor to be a person in whose name the specified deposit account stands is not a judgment debtor identified in the writ of execution, a statement that a person reasonably believed by the judgment creditor to be a person in whose name the specified deposit account stands will be appropriately identified in the legal process to be served pursuant to Section 700.160, including any supplementary papers, such as a court order or affidavit if the same will be required by Section 700.160.

(3) The specific identifying number of the account reasonably believed to be maintained with the financial institution and standing in the name of the judgment debtor or other person.

(4) The address of the requesting party. (5) An affidavit by the judgment creditor or the judgment creditor's counsel stating substantially the following:

I hereby declare that this deposit account location request complies with Section 684.115 of the Code of Civil Procedure, that the account or accounts of the judgment debtor or other person or persons appropriately identified in the legal process and specified herein are subject to a valid writ of execution, or court order, that I have a reasonable belief, formed after an inquiry reasonable under the circumstances, that the financial institution receiving this deposit account location request has an account standing in the name of the judgment debtor or other person or persons appropriately identified in the legal process, and that information pertaining to the location of the account will assist the judgment creditor in enforcing the judgment.

(i) The affidavit contemplated by subdivision (h) shall be signed by the judgment creditor or the judgment creditor's counsel and filed at the financial institution's head office located within this state or, if the financial institution's head office is in another state, at one of its branches or offices within this state. Failure to comply with the requirements of subdivision

(h) and this subdivision shall be sufficient basis for the financial institution to refuse to produce the information that would otherwise be required by subdivision (j).

(j) Within 10 banking days following receipt by a financial institution at the applicable location specified in subdivision (i) of a request contemplated by subdivision (h), as to each specific deposit account identified in the request contemplated by subdivision (h), the financial institution shall respond by mailing, by first-class mail with postage prepaid, to the requester's address as specified in the request a response indicating the branch or office location of the financial institution at which the specified deposit account might be maintained, or, if the specified deposit account, if it exists, would not be maintained at a specific location, at least one place within this state at which legal process relating to the deposit account should or may be served. The response to be furnished pursuant to this subdivision shall not require the financial institution to determine whether an account exists or, if an account does exist, whether it would be reached by the legal process, rather, the branch or office location shall be determined and reported by the financial institution based solely upon its determination that an account with the identifying number provided by the requester would be maintained at that branch if an account did exist, and the response shall not contain any information about the name in which the account stands or any other information concerning the account, if it exists. If more than one account number is specified in the request, the financial institution's responses as to some or all of those account numbers may be combined in a single writing.

(k) A response furnished in good faith by the financial institution pursuant to subdivision (j) shall not be deemed to violate the privacy of any person in whose name the specified deposit account stands nor the privacy of any other person, and shall not require the consent of the person in whose name the account stands nor that of any other person.

(l) A financial institution shall not notify the person in whose name the specified deposit account stands or any other person related to the specified account of the receipt of any request made pursuant to subdivision (h) and affecting that person's or persons' accounts at the financial institution, provided that the financial institution shall have no liability for its failure to comply with the provisions of this subdivision.

Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts
from Financial Institutions – Service Requirements
Effective 1/1/2013

Section 700.140 of the Code of Civil Procedure is amended to read:

(a) Subject to ~~Section~~ **Sections 684.115 and** 700.160, to levy upon a deposit account, the levying officer shall personally serve a copy of the writ of execution and a notice of levy on the financial institution with which the deposit account is maintained, ~~or shall personally serve the writ of execution and notice of levy to a centralized location within this state as designated by the financial institution. If the writ of execution is received at the designated central location, it shall apply to all deposit accounts held by the financial institution regardless of the location of that property. The execution lien.~~

(b) The execution lien that arises upon service of a writ of execution and notice of levy reaches only amounts in ~~the a~~ deposit account at the time of service on the financial institution, including ~~any item in the deposit account that is in the process of being collected,~~ **the amount of any deposit not yet finally collected** unless the ~~item deposit~~ is returned unpaid to the financial institution. ~~This section does not require a financial institution to designate a central location for personal service of the writ of execution and notice of levy.~~ **(b) At the time of levy or promptly thereafter, the.**

(c) The levying officer shall serve a copy of the writ of execution and a notice of levy on any third person in whose name ~~the any~~ deposit account **described therein** stands. Service shall be made personally or by mail. ~~(c) During the time the execution lien is in effect, the~~ **mail as follows:**

(1) At the time of levy or promptly thereafter, if the party seeking the levy informs the levying officer of the person and his, her, or its residence or business address.

(2) Promptly following the levying officer's receipt of a garnishee's memorandum if service was not accomplished pursuant to paragraph (1) if the garnishee's memorandum identifies the person and his, her, or its residence or business address.

(d) The financial institution shall not honor a **withdrawal request or a** check or other order for the payment of money drawn against, and shall not pay a withdrawal from, the deposit account that would reduce the deposit account to an amount that is less than the amount levied upon. For the purposes of this subdivision, in determining the amount of the deposit account, the financial institution shall not include the amount of items deposited to the credit of the deposit account that are in the process of being collected **from the deposit account if presentment of the withdrawal request or item to the financial institution occurs during the time the execution lien is in effect unless, following the withdrawal or payment, sufficient funds are available to cover the levy. For these purposes, a withdrawal from the deposit account to cover the financial institution's standard fee or charge for processing the levy shall not be considered a payment of money from the account in violation of this subdivision.**

~~(d)-(e)~~ **(e)** During the time the execution lien is in effect, the financial institution is not liable to any person for any of the following:

(1) Performance of the duties of a garnishee under the levy. (2) Nonpayment of a check or other order for the payment **or transfer** of money drawn or presented against the deposit account if the nonpayment is pursuant to the requirements of subdivision ~~(e)~~ **(d)**.

(3) Refusal to pay a withdrawal from the deposit account if the refusal is pursuant to the requirements of subdivision ~~(e)~~ **(d)**.

~~(e)-(f)~~ **(f)** When the amount levied upon pursuant to this section is paid to the levying officer, the execution lien on the deposit account levied upon terminates.

~~(f)~~**(g)** For the purposes of this section, ~~neither~~**none** of the following is a third person in whose name the deposit account stands:

(1) A person who is only a person named as the beneficiary of a Totten trust account. (2) A person who is only a payee designated in a pay-on-death provision in an account pursuant to Section 18318.5 of the Financial Code or Section 5140 of the Probate Code, or other similar provision.

(3) A person who is only acting in a representative or custodial capacity with respect to benefits paid or payable by the United States government. Rather, accounts maintained by the representative or custodian shall be deemed to stand in the beneficiary's name, and the amounts therein shall be covered by a levy against the beneficiary.

(h) For purposes of this section, final payment of a deposit shall be deemed to have occurred in accordance with Section 4215 or 11210 of the Commercial Code or with automated clearinghouse or Federal Reserve System rule, regulation, operating circular, or similar governing document, as applicable to the deposit. If, for any reason, a deposit is returned by the financial institution upon which it is drawn, the deposit shall not be deemed finally collected for purposes of this subdivision regardless of any later payment by the financial institution upon which the deposit is drawn.

**Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts
from Financial Institutions – Safe Deposit Box
Effective 1/1/2013**

Section 700.150 of the Code of Civil Procedure is amended to read:

(a) Subject to Section 700.160, to levy upon property in a safe-deposit box, the levying officer shall personally serve a copy of the writ of execution and a notice of levy on the financial institution with which the safe-deposit box is maintained.

(b) At the time of **the** levy or promptly thereafter, the levying officer shall serve a copy of the writ of execution and a notice of levy on any third person in whose name the safe-deposit box stands. Service shall be made personally or by mail.

(c) During the time the execution lien is in effect, the financial institution may not permit the removal of any of the contents of the safe-deposit box except as directed by the levying officer.

(d) Upon receipt of a garnishee's memorandum from the financial institution, ~~as required by Section 701.030,~~**institution** indicating a safe-deposit box is under levy, the levying officer shall promptly mail a written notice to the judgment creditor demanding an additional fee as required by Section 26723 of the Government Code, plus the costs to open the safe-deposit box and seize and store the contents. The levying officer shall release the levy on the safe-deposit box if the judgment creditor does not pay the required fee, plus costs, within three business days plus the extended time period specified in subdivision (a) of Section 1013 for service by mail by the levying officer.

(e) The levying officer may first give the person in whose name the safe-deposit box stands an opportunity to open the safe-deposit box to permit the removal pursuant to the levy of the property levied upon. The financial institution may refuse to permit the forcible opening of the safe-deposit box to permit the removal of the property levied upon unless the **levying officer or the** judgment creditor pays in advance the cost of forcibly opening the safe-deposit box and of repairing any damage caused thereby.

(f) The levying officer shall give the judgment creditor at least three court days' advance notice of the date and time the levying officer will open the safe-deposit box and seize the contents thereof, and the judgment creditor shall be entitled to be present at that time.

(g) During the time the execution lien is in effect, the financial institution is not liable to any person for any of the following:

(1) Performance of the duties of a garnishee under the levy.

(2) Refusal to permit access to the safe-deposit box by the person in whose name it stands.

(3) Removal of any of the contents of the safe-deposit box pursuant to the levy.

(h) If the levying officer removes any property from the safe-deposit box to satisfy the levy, but allows other property to remain in the safe-deposit box, the execution lien is released automatically with respect to any property that remains in the safe-deposit box.

Assembly Bill 2364, Chapter 484

Service Modifications for Levying Accounts from Financial Institutions – Third Party Levy

Effective 1/1/2013

Section 700.160 of the Code of Civil Procedure is amended to read:

(a) Except as provided in subdivision (b), a deposit account or safe-deposit box standing in the name of a person other than the judgment debtor, either alone or together with ~~other~~ third persons, is not subject to levy under Section 700.140 or 700.150 unless the ~~levy is authorized by court order. The levying officer shall serve a copy of the court order on the third person at the time the copy of the writ of execution and the notice of levy are served on the third person~~ ***legal process served on the third party includes a court order authorizing the levy.***

(b) A court order is not required ~~as a prerequisite~~ to levy on a deposit account or safe-deposit box standing in the name of any of the following:

(1) The judgment debtor, whether alone or together with third persons.

(2) The judgment debtor's spouse ***or registered domestic partner***, whether alone or together with other third persons. An affidavit showing that the person in whose name the account stands is the judgment debtor's spouse shall be delivered to the financial institution at the time of levy, ***provided an affidavit is delivered to the financial institution at the time of levy showing that person is the judgment debtor's spouse or registered domestic partner.***

(3) A fictitious business name ~~if an unexpired fictitious business name statement filed pursuant to Chapter 5 (commencing with Section 17900) of Part 3 of Division 7 of the Business and Professions Code lists as the persons doing business under the fictitious business name either (A) the judgment debtor or (B) name, provided a copy of an unexpired statement certified in accordance with Section 17926 of the Business and Professions Code is delivered to the financial institution at the time of levy, the fictitious business name statement does not list any person other than the judgment debtor, the judgment debtor's spouse or (C) the judgment debtor and the judgment debtor's spouse, but does not list any other person. A copy of a fictitious business name statement, certified as provided in Section 17926 of the Business and Professions Code, that satisfies these requirements shall be delivered to the financial institution at the time of levy, and~~ ***debtor's registered domestic partner as the person or persons doing business under the fictitious business name, and, if a person other than the judgment debtor is listed in the statement, an affidavit showing-stating that the other person is the judgment debtor's spouse shall also be or registered domestic partner is delivered to the financial institution at the time of the levy.***

(4) The additional name of a judgment debtor listed on the ~~writ of execution~~ ***legal process*** pursuant to an affidavit of identity as provided by Section 680.135, whether alone or together with third persons.

(c) In any case where a deposit account in the name of a person other than the judgment debtor, whether alone or together with the judgment debtor, is levied upon, the financial institution shall not pay to the levying officer the amount levied upon until being notified to do so by the levying officer. The levying officer may not require the financial institution to pay the amount levied upon until the expiration of 15 days after service of notice of levy on the third person.

Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts
from Financial Institutions – Third Party Levy
Effective 1/1/2013

Section 701.030 of the Code of Civil Procedure is amended to read:

(a) At the time of service of a copy of the ~~writ of execution and a notice of levy~~ **legal process** on a third person, the levying officer shall request the third person to give the levying officer a garnishee's memorandum containing the information required by this section. Within 10 days after the ~~request is made~~ **legal process is served**, the third person shall mail or deliver the garnishee's memorandum to the levying officer whether or not the levy is effective.

(b) The garnishee's memorandum shall be executed under oath and shall contain the following ~~information:~~ **information, as applicable:**

(1) A description of any property of the judgment debtor sought to be levied upon that is not delivered to the levying officer and the reason for not delivering the property.

(2) A description of any property of the judgment debtor not sought to be levied upon that is in the possession or under the control of the third person at the time of levy.

(3) A statement of the amount and terms of any obligation to the judgment debtor sought to be levied upon that is due and payable and is not paid to the levying officer, and the reason for not paying the obligation.

(4) A statement of the amount and terms of any obligation to the judgment debtor sought to be levied upon that is not due and payable at the time of levy.

(5) A statement of the amount and terms of any obligation to the judgment debtor at the time of levy not sought to be levied upon.

(6) A description of claims and rights of other persons to the property or obligation levied upon that are known to the third person and the names and addresses of those other persons.

(7) A statement that the garnishee holds neither any property nor any obligations in favor of the judgment debtor.

(c) If a garnishee's memorandum is received from the third person, the levying officer shall retain a copy and promptly mail or deliver a copy of the memorandum to the judgment creditor.

(d) Except as provided in subdivisions (e) and (f), if a third person does not give the levying officer a garnishee's memorandum within the time provided in subdivision (a), or does not provide complete information, the third person may, in the court's discretion, be required to pay the costs and reasonable attorney's fees incurred in any proceedings to obtain the information required in the garnishee's memorandum.

(e) Notwithstanding subdivision (a), when the levy is made upon a deposit account or upon property in a ~~safe deposit~~ **safe-deposit** box, the financial institution need not give a garnishee's memorandum to the levying officer if the financial institution fully complies with the levy and, if a garnishee's memorandum is required, the garnishee's memorandum needs to provide information with respect only to property that is carried on the records available at the office or branch where the levy is made **provided that if a levy has been served at a central location designated by a financial institution in accordance with Section 684.115, the garnishee's memorandum shall apply to all offices and branches of the financial institution except to the extent acceptance of the levy at those central locations is limited pursuant to paragraph (3) of subdivision (a) of Section 684.115.**

(f) Notwithstanding subdivision (a), the third person need not give a garnishee's memorandum to the levying officer if both of the following conditions are satisfied:

(1) The third person has delivered to the levying officer all of the property sought to be levied upon

(2) The third person has paid to the levying officer the amount due at the time of levy on any obligation to the judgment debtor that was levied upon, and there is no additional amount that thereafter will become payable on the obligation levied upon.

(g) The garnishee may electronically transmit the garnishee's memorandum to the levying officer pursuant to Chapter 2 (commencing with Section 263) of Title 4 of Part 1.

Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts
from Financial Institutions – Hearing Schedule
Effective 1/1/2013

Section 703.570 of the Code of Civil Procedure is amended to read:

(a) The hearing on the motion shall be held not later than ~~20~~**30** days from the date the notice of motion was filed with the court unless continued by the court for good cause.

(b) Not less than 10 days prior to the hearing, the judgment creditor shall serve a notice of the hearing and a copy of the notice of opposition to the claim of exemption on the claimant and on the judgment debtor, if other than the claimant. Service shall be made personally or by mail.

Evidence Code

**Assembly Bill 1529, Chapter 470
Trial Court Funding Restructure
Effective 1/1/2013**

Section 731 of the Evidence Code is amended to read:

(a) **(1)** In all criminal actions and juvenile court proceedings, the compensation fixed under Section 730 shall be a charge against the county in which ~~such~~**the** action or proceeding is pending and shall be paid out of the treasury of ~~such~~**that** county on order of the court.

~~(b) (2)~~ **Notwithstanding paragraph (1), if the expert is appointed for the court's needs, the compensation shall be a charge against the court.**

(b) In any county in which the superior court so provides, the compensation fixed under 730 for medical experts appointed for the court's needs in civil actions shall be a charge against the court.

In any county in which the board of supervisors so provides, the compensation fixed under Section 730 for medical experts ~~in civil actions in such county~~**appointed in civil actions, for purposes other than the court's needs**, shall be a charge against and paid out of the treasury of ~~such~~**that** county on order of the court.

(c) Except as otherwise provided in this section, in all civil actions, the compensation fixed under Section 730 shall, in the first instance, be apportioned and charged to the several parties in ~~such~~**a** proportion as the court may determine and may thereafter be taxed and allowed in like manner as other costs.

**Assembly Bill 1529, Chapter 470
Trial Court Funding Restructure
Effective 1/1/2013**

Section 754 of the Evidence Code is amended to read:

(a) As used in this section, "individual who is deaf or hearing impaired" means an individual with a hearing loss so great as to prevent his or her understanding language spoken in a normal tone, but does not include an individual who is hearing impaired provided with, and able to fully participate in the proceedings through the use of, an assistive listening system or computer-aided transcription equipment provided pursuant to Section 54.8 of the Civil Code.

(b) In any civil or criminal action, including, but not limited to, any action involving a traffic or other infraction, any small claims court proceeding, any juvenile court proceeding, any family court proceeding or service, or any proceeding to determine the mental competency of a person, in any court-ordered or court-provided alternative dispute resolution, including mediation and arbitration, or any administrative hearing, where a party or witness is an individual who is deaf or hearing impaired and the individual who is deaf or hearing impaired is present and participating, the proceedings shall be interpreted in a language that the individual who is deaf or hearing impaired understands by a qualified interpreter appointed by the court or other appointing authority, or as agreed upon.

(c) For purposes of this section, “appointing authority” means a court, department, board, commission, agency, licensing or legislative body, or other body for proceedings requiring a qualified interpreter.

(d) For the purposes of this section, “interpreter” includes, but is not limited to, an oral interpreter, a sign language interpreter, or a deaf-blind interpreter, depending upon the needs of the individual who is deaf or hearing impaired.

(e) For purposes of this section, “intermediary interpreter” means an individual who is deaf or hearing impaired, or a hearing individual who is able to assist in providing an accurate interpretation between spoken English and sign language or between variants of sign language or between American Sign Language and other foreign languages by acting as an intermediary between the individual who is deaf or hearing impaired and the qualified interpreter.

(f) For purposes of this section, “qualified interpreter” means an interpreter who has been certified as competent to interpret court proceedings by a testing organization, agency, or educational institution approved by the Judicial Council as qualified to administer tests to court interpreters for individuals who are deaf or hearing impaired.

(g) In the event that the appointed interpreter is not familiar with the use of particular signs by the individual who is deaf or hearing impaired or his or her particular variant of sign language, the court or other appointing authority shall, in consultation with the individual who is deaf or hearing impaired or his or her representative, appoint an intermediary interpreter.

(h) Prior to July 1, 1992, the Judicial Council shall conduct a study to establish the guidelines pursuant to which it shall determine which testing organizations, agencies, or educational institutions will be approved to administer tests for certification of court interpreters for individuals who are deaf or hearing impaired. It is the intent of the Legislature that the study obtain the widest possible input from the public, including, but not limited to, educational institutions, the judiciary, linguists, members of the State Bar, court interpreters, members of professional interpreting organizations, and members of the deaf and hearing-impaired communities. After obtaining public comment and completing its study, the Judicial Council shall publish these guidelines. By January 1, 1997, the Judicial Council shall approve one or more entities to administer testing for court interpreters for individuals who are deaf or hearing impaired. Testing entities may include educational institutions, testing organizations, joint powers agencies, or public agencies. Commencing July 1, 1997, court interpreters for individuals who are deaf or hearing impaired shall meet the qualifications specified in subdivision (f).

(i) Persons appointed to serve as interpreters under this section shall be paid, in addition to actual travel costs, the prevailing rate paid to persons employed by the court to provide other interpreter services unless such service is considered to be a part of the person’s regular duties as an employee of the state, county, or other political subdivision of the state. ~~Payment~~ **Except as provided in subdivision (j), payment** of the interpreter’s fee shall be a charge against the county, or other political subdivision of the state, in which that action is pending ~~court~~. Payment of the interpreter’s fee in administrative proceedings shall be a charge against the appointing board or authority.

(j) Whenever a peace officer or any other person having a law enforcement or prosecutorial function in any criminal or quasi-criminal investigation or ***non-court*** proceeding questions or otherwise interviews an alleged victim or witness who demonstrates or alleges deafness or hearing impairment, a good faith effort to secure the services of an interpreter shall be made, without any unnecessary delay unless either the individual who is deaf or hearing impaired affirmatively indicates that he or she does not need or cannot use an interpreter, or an interpreter is not otherwise required by Title II of the Americans with Disabilities Act of 1990 (Public Law 101-336) and federal regulations adopted thereunder. ***Payment of the interpreter's fee shall be a charge against the county, or other political subdivision of the state, in which the action is pending.***

(k) No statement, written or oral, made by an individual who the court finds is deaf or hearing impaired in reply to a question of a peace officer, or any other person having a law enforcement or prosecutorial function in any criminal or quasi-criminal investigation or proceeding, may be used against that individual who is deaf or hearing impaired unless the question was accurately interpreted and the statement was made knowingly, voluntarily, and intelligently and was accurately interpreted, or the court makes special findings that either the individual could not have used an interpreter or an interpreter was not otherwise required by Title II of the Americans with Disabilities Act of 1990 (Public Law 101-336) and federal regulations adopted thereunder and that the statement was made knowingly, voluntarily, and intelligently.

(l) In obtaining services of an interpreter for purposes of subdivision (j) or (k), priority shall be given to first obtaining a qualified interpreter.

(m) Nothing in subdivision (j) or (k) shall be deemed to supersede the requirement of subdivision (b) for use of a qualified interpreter for individuals who are deaf or hearing impaired participating as parties or witnesses in a trial or hearing.

(n) In any action or proceeding in which an individual who is deaf or hearing impaired is a participant, the appointing authority shall not commence proceedings until the appointed interpreter is in full view of and spatially situated to assure proper communication with the participating individual who is deaf or hearing impaired.

(o) Each superior court shall maintain a current roster of qualified interpreters certified pursuant to subdivision (f).

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Financial Code

Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts
from Financial Institutions – Definition of Office
Effective 1/1/2013

Section 1450 of the Financial Code is amended to read:

Notice to any bank of an adverse claim (the person making the adverse claim being ~~hereinafter~~ **hereafter** called “adverse claimant”) to a deposit standing on its books to the credit of or to personal property held for the account of any person shall be disregarded, and the bank, notwithstanding the notice, shall honor the checks, notes, or other instruments requiring payment of money by or for the account of the person to whose credit the account stands and on demand shall deliver that property to, or on the order of, the person for whose account the property is held, without any liability on the part of the bank; subject, however, to the exceptions provided in subdivisions (a) and (b):

(a) If an adverse claimant delivers to the bank at the office at which the deposit is carried or at which the property is held an affidavit of the adverse claimant stating that of the adverse claimant’s own knowledge the person to whose credit the deposit stands or for whose account the property is held is a fiduciary for the adverse claimant and that the adverse claimant has reason to believe the fiduciary is about to misappropriate the deposit or the property, and stating the facts on which the claim of fiduciary relationship and the belief are founded, the bank shall refuse payment of the deposit and shall refuse to deliver the property for a period of not more than three court days (including the day of delivery) from the date that the bank received the adverse claimant’s affidavit, without liability on its part and without liability for the sufficiency or truth of the facts alleged in the affidavit.

(b) If at any time, either before, after, or in the absence of the filing of an affidavit by the adverse claimant, the adverse claimant procures and serves upon the bank at the office at which the deposit is carried or at which the property is held a restraining order, injunction, or other appropriate order against the bank from a court of competent jurisdiction in an action in which the adverse claimant and all persons in whose names the deposit stands or for whose account the property is held are parties, the bank shall comply with the order or injunction, without liability on its part.

(c) This section shall be applicable even though the name of the person appearing on the bank’s books to whose credit the deposit stands or for whose account the property is held is modified by a qualifying or descriptive term such as “agent,” “trustee,” or other word or phrase indicating that the person may not be the owner in his or her own right of the deposit or property.

(d) Nothing in the California Multiple-Party Accounts Law contained in Part 2 (commencing with Section 5100) of Division 5 of the Probate Code limits the applicability of this section.

(e) For purposes of this section, the term “office at which the deposit is carried” shall mean the branch, office, or other location where the account containing the subject deposit is carried or maintained.

(f) Notwithstanding subdivisions (a) and (b), if a central location has been designated by the bank pursuant Section 684.115 of the Code of Civil Procedure for service of legal process, as that term is defined in Section 684.110 of the Code of Civil Procedure, the adverse claimant shall serve a notice of adverse claim or related affidavit, order, injunction, or other order contemplated herein at the central location. If a central location has not but should have been designated by the bank pursuant Section 684.115 of the Code of Civil Procedure for service of legal process, as that term is defined in Section 684.110 of the Code of Civil Procedure, the adverse claimant may serve a notice of adverse claim or

related affidavit, order, injunction, or other order contemplated herein at any branch or office of the institution located in this state.

**Assembly Bill 2364, Chapter 484
Service Modifications for Levying Accounts from Financial Institutions – Service Requirements
Effective 1/1/2013**

Section 1620 of the Financial Code is amended to read:

Notice to a bank operating a safety deposit department or to a company conducting a safety deposit business of an adverse claim (the person making the adverse claim being ~~hereinafter~~ **hereafter** in this section called “adverse claimant”) to any personal property in a ~~safety deposit~~ **safe-deposit** box maintained by a bank or company and rented to any person, or to any personal property held by the bank or company in safekeeping or storage for any person shall be disregarded, and the bank or company, notwithstanding such notice, shall permit access to the box to the person to whom it is rented or shall deliver the contents thereof to or on the order of the person or shall deliver the property held in storage or safekeeping to or on the order of the person for whom it is held, without any liability on the part of the bank or company; subject, however, to the exceptions provided in subdivisions (a) and (b) of this section:

(a) If an adverse claimant delivers to the bank at the office at which the ~~safety deposit~~ **safe-deposit box** is maintained or the property is held his **or her** affidavit stating that of his **or her** own knowledge the person in whose name the box stands or for whom the property is held is a fiduciary for the adverse claimant and that he **or she** has reason to believe ~~such~~ **that** fiduciary is about to misappropriate the contents of the box or the property, and stating the facts upon which ~~such~~ **the** claim of fiduciary relationship and ~~such~~ **the** belief are founded, the bank or company shall refuse access to the ~~safety deposit~~ **safe-deposit** box or refuse to deliver the personal property for a period of not more than three (3) court days (including the day of delivery) from the date that the bank or company received the adverse claimant’s affidavit, without liability on its part and without liability for the sufficiency or truth of the facts alleged in the affidavit.

(b) If at any time, either before, after, or in the absence of the filing of an affidavit by the adverse claimant, the adverse claimant procures and serves upon the bank or company at the office at which the ~~safety deposit~~ **safe-deposit** box is maintained or the property is held a restraining order, injunction, or other appropriate order against the bank or company from a court of competent jurisdiction in an action in which the adverse claimant and all persons in whose names ~~said~~ **the** box stands or for whom the property is held are parties, the bank or company shall comply with ~~such~~ **that** order or injunction, without liability on its part. (c) The provisions of this section shall be applicable even though the name of the person appearing on the bank’s or company’s books as the renter of the box or as the depositor of the property held in storage or safekeeping is modified by a qualifying or descriptive term such as “agent,” “trustee,” or other word or phrase indicating that the person may not be the owner in his **or her** own right of the contents of the box or of the property held in storage or safekeeping.

(d) Before giving access to any safe-deposit box, the bank or company may demand payment to it of all costs and expenses of opening the safe-deposit box and all costs and expenses of repairing any damage to the safe-deposit box caused by the opening thereof.

(e) Notwithstanding subdivisions (a) and (b), if a central location has been designated by the bank pursuant Section 684.115 of the Code of Civil Procedure for service of legal process, as that term is defined in Section 684.110 of the Code of Civil Procedure, the adverse claimant shall serve a notice of

adverse claim or related affidavit, order, injunction, or other order contemplated herein at the central location. If a central location has not but should have been designated by the bank pursuant Section 684.115 of the Code of Civil Procedure for service of legal process, as that term is defined in Section 684.110 of the Code of Civil Procedure, the adverse claimant may serve a notice of adverse claim or related affidavit, order, injunction, or other order contemplated herein at any branch or office of the institution located in this state.

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Government Code

Senate Bill 954, Chapter 650
Offset of Unclaimed Property - Franchise Tax Board
Effective 1/1/2013

Section 12419.8 of the Government Code is amended to read:

- (a) The Controller may, in his or her discretion, offset any amount due a city or county from a person or entity pursuant to paragraph (1), (2), or (4) of subdivision (c), and shall, at the request of the city or county, offset any amount due a city or county from a person or entity pursuant to paragraph (3) of subdivision (c), against any amount owing the person or entity by a state agency on a claim for a refund from the Franchise Tax Board under the Personal Income Tax Law or the Bank and Corporation Tax Law, a claim for refund ~~from the~~ **from the** State Board of Equalization under the Sales and Use Tax Law, ~~or~~ from winnings in the California State Lottery, **or a claim filed by the owner, as described in subdivision (d) of Section 1540 of the Code of Civil Procedure, for payment of money from unclaimed property held by the state.** Standards and procedures for submission of requests for offsets shall be as prescribed by the Controller. Whenever insufficient funds are available to satisfy an offset request, the Controller, after first applying the amounts available to any amount due a state agency, may allocate the balance among any other requests for offset.
- (b) The Controller shall deduct and retain from any amount offset in favor of a city or county an amount sufficient to reimburse the Controller, the Franchise Tax Board, the State Board of Equalization, or the California State Lottery for their administrative costs of processing the offset payment.
- (c) This section shall apply only to any of the following situations:
- (1) ~~Where the~~ **Where the** amount has been reduced to a judgment-. (2) Where the amount is contained in an order of a court-.
- (3) Where the amount is from a bench warrant for payment of any fine, penalty, or assessment-.
- (4) Where the amount is delinquent unsecured property taxes on which a certificate lien has been filed for record in the office of the county recorder pursuant to Section 2191.3 of the Revenue and Taxation Code. (d) For purposes of paragraph (4) of subdivision (c):
- (1) Upon the tax collector's request for taxpayer identification numbers required by the Controller's procedures, the tax collector shall immediately notify the appropriate assessee, by registered or certified mail, that the ~~request has~~ **request has** been made for the purpose of intercepting refunds from the state government due the taxpayer, in order to offset the delinquent property tax obligation. The letter shall state that if the assessee does not pay the outstanding tax amount to the tax collector within 20 days, the required taxpayer identification number will be so provided.
- (2) The tax collector shall not be named in any action that may be brought as a result of compliance with this subdivision.

**Senate Bill 1090, Chapter 330
Fresno County Boundary
Effective 1/1/2013**

Section 23110 of the Government Code is amended to read:

The boundaries of Fresno County are as follows:

Beginning on the south line of Merced at a point where said line crosses the San Joaquin River; thence south, 45 degrees west, and on the line of Merced, to the centerline of a drain in the Southwest Quarter of the Southwest Quarter of Section 6, T. 11 S., R. 13 E., M.D.B.&M; thence along said centerline southeasterly to the centerline of Colony East Ditch Canal; thence southerly along said centerline to the south line of the north half of the Southeast Quarter of Section 7, said Township and Range; thence westerly along said south line to the northeast corner of the west half of the Southwest Quarter of ***the Southeast Quarter of*** said section; thence southerly along the east line of said west half to the south line of said Section; thence westerly along said line to the North Quarter corner of Section 18, said Township and Range; thence southerly along the north-south centerline of Section 18 and Section 19 to the south line of Section 19; thence westerly along said south line and the south line of Sections 24 & 23 & 22 & 21 in T. 11 S., R. 12 E. to a point that is south 45 degrees west from said line of Merced; thence south 45 degrees west to the eastern boundary line of San Benito; thence southeasterly along said boundary line to the southeast corner of T. 16 S. R. 12 E.; thence easterly along the south line of T. 16 S. to the northeast corner of T. 17 S., R. 12 east; thence southerly along the east line of R. 12 E. to the point where the summit line of the Coast Range Mountains crosses the east line of R. 12 east and continuing along said San Benito boundary along the summit line to Monterey; thence continuing along the Monterey boundary and said summit line in a southerly and southeasterly direction, to a point in that boundary, which point is south 45 degrees west from the point on Kings River where the northern line of T. 16 S. crosses the Kings River; said point being the common corner of Fresno, Monterey, and Kings; said corner point defined by survey recorded in Book 42 of Record of Surveys at Pages 57 and 58, Fresno County Records; thence along the Fresno-Kings boundary, as defined by said survey north 47° 12' 09" east, to the northwest corner of Section 19, T. 20 S., R. 19 E.; thence north along the west line of R. 19 E. to the north line of T. 18 S.; thence east along the north line of T. 18 S. to the centerline of Kings River; thence easterly along the centerline of Kings River to the point that intersects the south 45 degrees west boundary, said boundary is south 45 degrees west from the point on Kings River where the northern line of T. 16 S. crosses the Kings River; thence north 45 degrees east to the point on the Kings River where the northern line of T. 16 S. crosses the Kings River; thence east along the northern line of T. 16 S. and continuing on said line to the northwest corner of T. 16 S., R. 25 E.; thence north to the northwest corner of T. 15 S., R. 25 E.; thence east to the northeast corner of T. 15 S., R. 27 E.; thence north to the northeast corner of T. 14 S. of R. 27 E.; thence east on the line between T. 13 and 14 S. to the summit of the Sierra Nevada Mountains, being the western line of Inyo; thence northwesterly, on the summit line and lines of Inyo and Mono, to the common corner of Mono, Madera, and Fresno; thence southwesterly along the boundary of Madera to the point where the San Joaquin River crosses the south boundary line of T. 6 S., R. 24 E.; thence southwesterly and northwesterly following the meanderings of said river to a point on the southerly boundary of Merced, said point being the common corner of Fresno, Madera, and Merced and the place of beginning.

**Senate Bill 1090, Chapter 330
Merced County Boundary
Effective 1/1/2013**

Section 23124 of the Government Code is amended to read:

The boundaries of Merced County are as follows:

Beginning at the northwest corner, being the southwest corner of Stanislaus as shown on the survey map of A. J. Stakes, 1868; thence northeasterly, on southern line of Stanislaus to common corner of Tuolumne, Mariposa, Merced, and Stanislaus; thence southeasterly, by direct line, being western line of Mariposa, to Phillips' ferry, on Merced River; thence southeasterly, on line of Mariposa, being line shown on "map of Mariposa County," to Newton's crossing on Chowchilla Creek, forming the southeast corner; thence down the northern side and on ~~highwater~~ **high water** mark, being on line of Madera to the lower clump of cottonwood timber at the sink of said creek; thence south, 45 degrees west, to the centerline of a drain in the Southwest Quarter of the Southwest Quarter of Section 6, Township 11 South, Range 13 east, M.D.B.&M; thence along said centerline southeasterly to the centerline of Colony East Ditch Canal; thence southerly along said centerline to the south line of the ~~Northwest Quarter~~ **north half** of the Southeast Quarter of Section 7, said Township and Range; thence westerly along said south line to the northeast corner of the west half of the Southwest Quarter **of the Southeast Quarter** of said section; thence southerly along the east line of said west half to the south line of said Section; thence westerly along said line to the North Quarter corner of Section 18, said Township and Range; thence southerly along the north-south centerline of said Section and Section 19 to the south line of Section 19; thence westerly along said south line and the south line of Sections 24 & 23 & 22 & 21 in Township 11 south, Range 12 East to a point that is south 45 degrees west from said clump of cottonwood timber; thence south 45 degrees west to the eastern line of San Benito, forming the southwest corner; thence northwesterly, by said line of San Benito and Santa Clara, to the place of beginning.

**Assembly Bill 2131, Chapter 696
Continuing Professional Education
Effective 1/1/2013**

Section 27000.8 of the Government Code is amended to read:

Any duly elected county treasurer, county tax collector, or county treasurer-tax collector serving in that office on January 1, 1996, may serve for his or her remaining term of office during which period of time the requirements of this section shall not apply. After the election of a county treasurer, county tax collector, or county treasurer-tax collector to office, that person shall complete a valid continuing course of study as prescribed in this section, and shall during the person's four-year term of office on or before June 30 of the fourth year, render to the ~~State~~-Controller a certification indicating that the person has successfully completed a continuing education program consisting of, at a minimum, 48 hours, or an equivalent amount of continuing education units within the discipline of treasury management, **tax collection**, public finance, public administration, governmental accounting, or directly related subjects, offered by a recognized state or national association, institute, or accredited college or university, or the California Debt and Investment Advisory Commission, that provides the requisite educational programs prescribed in this section. The willful or negligent failure of any elected county treasurer, county tax

collector, or county treasurer-tax collector to comply with the requirements of this section shall be deemed a violation of this section.

Assembly Bill 2131, Chapter 696
Continuing Professional Education – Tax Collection
Effective 1/1/2013

Section 27000.9 of the Government Code is amended to read:

Notwithstanding any other requirement of law, any duly appointed county officer serving in the capacity of county treasurer, county tax collector, or county treasurer-tax collector shall, beginning in 2000, complete a valid continuing course of study as prescribed in this section, and shall, on or before June 30 of each two-year period, render to the State Controller, a certification indicating that the county officer has successfully completed a continuing education program consisting of, at a minimum, 24 hours or an equivalent amount of continuing education units within the discipline of treasury management, **tax collection**, public finance, public administration, governmental accounting, or directly related subjects, offered by a recognized state or national association, institute, or accredited college or university, or the California Debt and Investment Advisory Commission, that provides the requisite educational programs prescribed in this section. The willful or negligent failure of any county officer serving in the capacity of county treasurer, county tax collector, or county treasurer-tax collector to comply with the requirements of this section shall be deemed a violation of this section.

Assembly Bill 1529, Chapter 470
Court Collection Monies – Direct Deposit into Depository
Effective 1/1/2013

Section 27080.1 of the Government Code is amended to read:

Where the county treasurer has entered into a contract for the deposit of moneys with a depository pursuant to Section 53682, the county treasurer may authorize any county ~~officer or judicial district~~ **officer**, required to deposit into the county treasury all money collected by him or ~~her or the district~~ **her**, to deposit that money directly into the depository with whom the county treasurer has entered into the contract. **The county treasurer may also authorize any superior court officer to deposit money collected by the officer that is payable to the county treasury into the depository.** All deposits made under authority granted by the treasurer pursuant to this section shall be made in the form as required by the treasurer, and receipts for those deposits shall be given in accordance with Section 27009.

Senate Bill 1090, Chapter 330
Solar-use easement: restrictions, conditions, or covenants
Effective 1/1/2013

Section 51191.3 of the Government Code is amended to read:

- (a) A county or city may require a deed or other instrument described in subdivision (c) of Section 51190 to contain any restrictions, conditions, or covenants as are necessary or desirable to restrict the use of the land to photovoltaic solar facilities.
- (b) The restrictions, conditions, or covenants may include, but are not limited to, the following:

- (1) Mitigation measures on the land that is subject to the solar-use easement.
 - (2) Mitigation measures beyond the land that is subject to the ~~solar-use easement~~ **solar-use easement**.
 - (3) If deemed necessary by the city or county to ensure that decommissioning requirements are met, the provision for financial assurances, such as performance bonds, letters of credit, a corporate guarantee, or other securities to fund, upon the cessation of the solar photovoltaic use, the restoration of the land that is subject to the easement to the conditions that existed before the approval or acceptance of that easement by the time that the easement terminates.
 - (4) Provision for necessary amendments by the parties provided that the amendments are consistent with the provisions of this chapter.
- (c) For term easements or self-renewing easements, the restrictions, conditions, or covenants shall include a requirement for the landowner to post a performance bond or other securities to fund the ~~restoration of~~ **restoration of** the land that is subject to the easement to the conditions that existed before the approval or acceptance of the easement by the time the easement ~~terminates~~ **is extinguished**. The Department of Conservation may adopt regulations pursuant to the Administrative Procedure Act (Chapter 3.5 (commencing with Section 11340) of Division 3 of Title 2) to implement this subdivision.

Senate Bill 1090, Chapter 330
Solar-use easement
Effective 1/1/2013

Section 51192.1 of the Government Code is amended to read:

In the case of a solar-use easement that is extinguished because of a notice of nonrenewal by the landowner or due to termination, the landowner shall restore the land that is subject to the easement to the conditions that existed before the approval of the easement by the time the easement ~~terminates~~ **is extinguished**.

Senate Bill 1090, Chapter 330
Solar-use easement: terms and conditions
Effective 1/1/2013

Section 51192.2 of the Government Code is amended to read:

- (a) If all or a portion of the parcel held in a solar-use easement will no longer be used for the purposes outlined in the easement the landowner may petition the county or city to approve termination of the easement.
- (b) Prior to any action by the county or city giving tentative approval to the termination of any easement, the county assessor of the county in which the land is located shall determine the current fair market value of the parcel or parcels to be terminated as though the parcel or parcels were free of the easement restriction. The assessor shall certify to the county or city the termination valuation of the parcel or parcels for the purpose of determining the termination fee. ~~At the same time,~~ **the same** time, the assessor shall send a notice to the landowner and the Department of Conservation indicating the current fair market value of the parcel or parcels as though the parcel or parcels were free of the easement restriction and advise the parties, that upon their request, the assessor shall provide all information relevant to the valuation, excluding third-party information. If any information is confidential or otherwise protected from release, the department and the landowner shall hold it as confidential and return or destroy any protected information upon completion of all actions relating to

valuation or termination of the easement on the property. The notice shall also advise the landowner and the department of the opportunity to request formal review from the assessor.

(c) Prior to giving tentative approval to the termination of any easement, the county or city shall determine and certify to the county auditor the amount of the ~~termination~~ **the termination** fee that the landowner shall pay the county treasurer upon termination. That fee shall be an amount equal to ~~12 1/2~~ **12 1/2** percent of the termination valuation of the property.

(d) If it finds that it is in the public interest to do so, the county or city may waive any payment or any portion of a payment by the landowner, or may extend the time for making the payment or a portion of the payment contingent upon the future use made of the parcel or parcels and the parcel or parcels economic return to the landowner for a period of time not to exceed the unexpired period of the easement, had it not been terminated, if both of the following occur:

(1) The termination is caused by an involuntary transfer or change in the use which may be made of the land and the land is ~~not immediately~~ **not immediately** suitable, nor will be immediately used, for a purpose which produces a greater economic return to the owner.

(2) The waiver or extension of time is approved by the Secretary of the Natural Resources Agency. The secretary shall approve a waiver or extension of time if the secretary finds that the granting of the waiver or extension of time by the county or city is consistent with the policies of this chapter and that the county or city complied with this article. In evaluating a request for a waiver or extension of time, the secretary shall review the findings of the county or city, the evidence in the record of the county or city, and any other evidence the secretary may receive concerning the ~~abandonment~~ **termination**, waiver, or extension of time.

(e) When termination fees required by this section are collected, they shall be transmitted by the county treasurer to the ~~Controller and~~ **Controller and** deposited in the General Fund, except as provided in subdivision (b) of Section 51203 or subdivision (d) of Section 51283.

(f) It is the intent of the Legislature that fees paid to terminate a contract do not constitute taxes but are payments that, when made, provide a private benefit that tends to increase the value of the property.

Assembly Bill 1509, Chapter 498
Public Officer Information Listed on City and County Websites
Effective 1/1/2013

Section 87505 is added to the Government Code, to read:

Each city clerk or county clerk who maintains an Internet Web site shall post on that Internet Web site a notification that includes all of the following:

(a) A list of the elected officers identified in Section 87200 who file statements of economic interests with that city clerk or county clerk pursuant to Section 87500.

(b) A statement that copies of the statements of economic interests filed by the elected officers described in subdivision (a) may be obtained by visiting the offices of the Commission or that city clerk or county clerk, as appropriate. The statement shall include the physical address for the Commission's office and the city clerk's office or the county clerk's office, as appropriate.

(c) A link to the Commission's Internet Web site and a statement that statements of economic interests for some state and local government agency elected officers may be available in an electronic format on the Commission's Internet Web site.

Health and Safety Code

**Senate Bill 1090, Chapter 330
Transfer or Conveyance of Property – Clarification of Sanitation Fee Assignment
Effective 1/1/2013**

Section 5474.6 of the Health and Safety Code is amended to read:

(a) The tax collector shall include the amounts of the installments of fees or charges and the interest on bills for taxes levied against the respective lots and parcels of land. Thereafter, all laws applicable to the levy, collection and enforcement of taxes of the entity, including penalties and interest thereon and cancellation or refund thereof, shall be applicable to ~~such those~~ installments of fees or charges and interest, except ~~that that~~, if any real property to which ~~such the~~ fees or charges relate has been transferred or conveyed to a bona fide purchaser for value, or if ~~value or~~ a lien of a bona fide encumbrancer for value has been created and attaches ~~thereon~~, **thereon during the year** prior to the date on which the first installment of ~~such taxes would become delinquent~~ **the general taxes that include the fees or charges appears on the assessment roll**, then the lien which would otherwise be imposed by Section 5474.5 shall not attach to ~~such the~~ real property and the fees or charges and interest shall be transferred to the unsecured roll for collection.

(b) The amount of the unpaid installments of fees or charges and interest may, in the discretion of the entity, be secured at any time by filing for record in the office of the county recorder of any county, a certificate specifying the amount of the fees or charges and interest and the name and address of the person liable therefor. From the time of recordation of the certificate, the amount required to be paid together with interest and penalty constitutes a lien upon all real property in the county owned by the person or afterwards, and before the lien expires, acquired by him or her. The lien shall have the force, priority, and effect of a judgment lien and shall continue for 10 years from the date of the filing of the certificate unless sooner released or otherwise discharged. The lien may, within 10 years from the filing of the certificate or within 10 years from the date of the last extension of the lien in the manner herein provided, be extended by filing for record a new certificate in the office of the county recorder of any county and from the time of this filing the lien shall be extended to the real property in this county for 10 years unless sooner released or otherwise discharged.

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Revenue and Taxation Code

**Assembly Bill 1700, Chapter 781
Change of Ownership - Cotenancy Interest
Effective 1/1/2013**

Section 62.3 is added to the Revenue Taxation Code, to read:

(a) Notwithstanding any other provision in this chapter, a change in ownership shall not include a transfer of a cotenancy interest in real property from one cotenant to the other that takes effect upon the death of the transferor cotenant if all of the following conditions apply:

(1) The transfer is solely by and between two individuals who together own 100 percent of the real property in joint tenancy or as tenants in common.

(2) As a result of the death of the transferor cotenant, the deceased cotenant's tenancy in common or joint tenancy interest in the real property is transferred to the surviving cotenant, which results in the surviving cotenant holding a 100-percent ownership interest in the real property immediately after the transfer, thereby terminating the cotenancy.

(3) For the one-year period immediately preceding the transfer, the real property was coowned by the transferor and the transferee, and both cotenants have been the owners of record of that real property.

(4) The real property constituted the principal residence of both cotenants immediately preceding the transferor cotenant's death.

(5) The transferor and the transferee continuously resided at that residence for the one-year period immediately preceding the transfer.

(6) The transferee has signed, under penalty of perjury, an affidavit affirming that he or she continuously resided with the transferor at the residence for the one-year period immediately preceding the transfer.

(b) A transfer of cotenancy interest in real property from one cotenant to the other shall take effect upon the death of the transferor cotenant under any of the following circumstances:

(1) Pursuant to the transferor cotenant's will or trust, upon the death of the transferor cotenant.

(2) Through intestate succession from the transferor cotenant.

(3) By operation of law, upon the death of the transferor cotenant.

(c) The exclusion provided by this section shall not apply to any transfer of real property interests for which a separate exclusion in this chapter applies.

(d) For purposes of this section, both of the following apply:

(1) "Cotenancy interest" means an interest in real property held only as tenants in common or joint tenants.

(2) "Principal residence" means a dwelling eligible for either the homeowners' exemption or the disabled veterans' exemption.

(e) This section shall only apply to transfers that occur on or after January 1, 2013.

**Assembly Bill 2046, Chapter 817
Change of Ownership – Floating Homes
Effective 1/1/2013**

Section 62.5 is added to the Revenue and Taxation Code, to read:

(a) Notwithstanding any provision of this chapter, a change in ownership shall not include a transfer of a floating home marina to a nonprofit corporation, stock cooperative corporation, limited equity stock cooperative, or other entity formed by the tenants of a floating home marina for the purpose of purchasing the floating home marina, provided that the individual tenants who were renting at least 51 percent of the berths in the floating home marina prior to the transfer participate in the transaction through the ownership of an aggregate of at least 51 percent of the voting stock of, or other ownership or membership interests in, the entity that acquires the floating home marina.

(b) (1) If the transfer of a floating home marina has been excluded from a change in ownership pursuant to subdivision (a) and the floating home marina has not been converted to condominium, stock cooperative ownership, or limited equity cooperative ownership, any transfer of shares of the voting stock of, or other ownership or membership interests in, the entity that acquired the floating home marina in accordance with subdivision (a) shall be a change in ownership of a pro rata portion of the real property of the floating home marina, unless the transfer is for the purpose of converting the floating home marina to condominium, stock cooperative ownership, or limited equity cooperative ownership, or is excluded from change in ownership by Section 62, 63, or 63.1.

(2) A floating home marina that does not utilize recorded deeds to transfer ownership interest in the berths shall file, by February 1 of each year, a report with the county assessor's office containing all of the following information:

(A) The full name and mailing address of each owner, stock holder, or holder of an ownership interest in the floating home marina.

(B) The situs address, including berth number and dock, of each unit.

(C) The date the ownership interest was acquired.

(D) The Department of Housing and Community Development decal number or serial number, or both.

(3) Within 30 days of a change in ownership, the new resident owner or other purchaser or transferee of a floating home within a floating home marina that does not utilize recorded deeds to transfer ownership interest in the berths, shall file a change in ownership statement described in either Section 480 or 480.2.

(c) For purposes of this section, both of the following shall apply:

(1) "Floating home marina" has the same meaning as defined in Section 800.4 of the Civil Code.

(2) "Pro rata portion of the real property" means the total real property of the floating home marina multiplied by a fraction consisting of the number of shares of voting stock, or other ownership or membership interests, transferred divided by the total number of outstanding issued or unissued shares of voting stock of, or other ownership or membership interests in, the entity that acquired the floating home marina in accordance with subdivision (a).

**Assembly Bill 2207, Chapter 863
Tax-Exempt Property Clarification
Effective 1/1/2013**

Section 214.02 of the Revenue and Taxation Code is amended to read:

(a) Except as provided in subdivision (b) or (c), property that is used exclusively for the preservation of native plants or animals, biotic communities, geological or geographical formations of scientific or educational interest, or open-space lands used solely for recreation and for the enjoyment of scenic beauty, is open to the general public subject to reasonable restrictions concerning the needs of the land, and is owned and operated by a scientific or charitable fund, foundation, limited liability company, or corporation, the primary interest of which is to preserve those natural areas, and that meets all the requirements of Section 214, shall be deemed to be within the exemption provided for in subdivision (b) of Sections 4 and 5 of Article XIII of the Constitution of the State of California and Section 214.

(b) The exemption provided by this section shall not apply to any property of an organization that owns in the aggregate 30,000 acres or more in one county that were exempt under this section prior to March 1, 1983, or that are proposed to be exempt, unless the nonprofit organization that holds the property is fully independent of the owner of any taxable real property that is adjacent to the property otherwise qualifying for tax exemption under this section.

For purposes of this section, the nonprofit organization that holds the property shall be considered fully independent if the exempt property is not used or operated by that organization or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor or bondholder of the exempt organization or operator, or the owner of any adjacent property, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of their business or profession.

(c) The exemption provided by this section shall not apply to property that is reserved for future development.

(d) ***(1) For the purposes of determining whether the property is used for the actual operation of the exempt activity as required by subdivision (a), consideration shall not be given to the use of the property for either of the following:***

(A) Activities resulting in direct or in-kind revenues provided that the activities further the conservation objectives of the property as provided in a qualified conservation management plan for the property. These revenues include those revenues derived from grazing leases, hunting and camping permits, rents from persons performing caretaking activities who reside in dwellings on the property, and admission fees collected for purposes of public enjoyment. (B) Any lease of the property for a purpose that furthers the conservation objectives of the property as provided in a qualified conservation management plan for the property.

(2) The activities and lease described in paragraph (1) may not generate unrelated business income.

(3) For purposes of this subdivision, a "qualified conservation management plan" means a plan that satisfies all of the following:

(A) Identifies both of the following:

(i) That the foremost purpose and use of the property is for the preservation of native plants or animals, biotic communities, geological or geographical formations of scientific or educational interest, or as open-space lands used solely for recreation and for the enjoyment of scenic beauty.

(ii) The overall conservation management goals, including, but not limited to, identification of permitted activities, and actions necessary to achieve the goals.

(B) Describes both of the following:

(i) The natural resources and recreational attributes of the property.

(ii) Potential threats to the conservation values or areas of special concern.

(C) Contains a timeline for planned management activities and for regular inspections of the property, including existing structures and improvements.

(e) This section shall be operative from the lien date in 1983 to and including the lien date in 2022, after which date this section shall become inoperative, and as of January 1, 2023, this section is repealed.

~~(e)-(f)~~ The amendments made by the act adding this subdivision **Section 4 of Chapter 354 of the Statutes of 2004** shall apply with respect to lien dates occurring on and after January 1, 2005.

(g) The amendments made to this section by the act adding this subdivision shall apply commencing with the lien date for the 2013–14 fiscal year.

Assembly Bill 2688, Chapter 362

Air Taxi Definition

Effective 1/1/2013

Section 1154 of the Revenue and Taxation Code is amended to read:

(a) As used in this section, “air taxi” means aircraft used by an air carrier which does not utilize aircraft having a maximum passenger capacity of more than ~~30-60~~ seats or a maximum payload capacity of more than ~~7,500-18,000~~ pounds in air transportation and which ~~does not hold~~ **holds** a certificate of public convenience and necessity or other economic authority issued by ~~the Federal Aviation Administration~~ **United States Department of Transportation**, or its successor.

(b) ~~Air~~ **Air** taxis which are operated in scheduled air taxi operations are not subject to the provisions of Part 10 (commencing with Section 5301) of this division and shall be assessed in accordance with the allocation formula set forth in Section 1152.

(c) All other air taxis shall be assessed in the county where the aircraft is habitually situated in the same manner and at the same ratio as other personal property in the county subject to general property taxation. Such aircraft shall be taxed at the same rate and in the same manner as all other property on the unsecured roll.

Assembly Bill 2643, Chapter 161

Negative Supplemental Refunds

Effective 1/1/2013

Section 2635.5 of the Revenue and Taxation Code is amended to read:

Notwithstanding any other provision of law, with the exception of Chapter 2.3 (commencing with Section 2780) of Part 5, ~~law~~, the tax collector may apply any refund due a taxpayer, or the taxpayer’s agent, to any delinquent taxes due ~~on~~ **for** the same property for which the same taxpayer, or his or her agent, is liable.

**Assembly Bill 2643, Chapter 161
Pro-rated Penalties for Unpaid Taxes
Effective 1/1/2013**

Section 4985.5 is added to the Revenue and Taxation Code, to read:

(a) Notwithstanding Section 2610.5, in the case of cancellations made to the roll pursuant to Section 1646.1, where a taxpayer has failed to pay an amount of tax computed upon assessed value that is the subject of a pending informal review based upon paragraph (2) of subdivision (a) of Section 51, the relief from penalties shall apply only to the difference between the county assessor's final determination of value and the value on the assessment roll for the fiscal year covered by the application.

(b) This section shall apply only to those properties upon which an application for an informal review based upon paragraph (2) of subdivision (a) of Section 51 is pending before the county assessor on the effective date of the act adding this section or those applications for an informal review based upon paragraph (2) of subdivision (a) of Section 51 that are filed with the county board after the effective date of the act adding this section. (c) For any taxpayer that has paid at least 80 percent of the amount of tax finally determined due by the county assessor within 30 days of filing an application for reassessment, the tax collector shall accept payment of the balance of the tax due without penalties or interest.

(d) The county tax collector shall notify all taxpayers that receive a tax bill of the provisions of this section.

(e) This section shall only become operative if the board of supervisors of a county, with the approval of the county's tax collector and the county's auditor, adopts a resolution or ordinance approving this section.

**Assembly Bill 2643, Chapter 161
County Pool Apportioned Rate Report Time Extension
Effective 1/1/2013**

Section 5151 of the Revenue and Taxation Code is amended to read:

(a) Interest at the greater of 3 percent per annum or the county pool apportioned rate shall be paid, when that interest is ten dollars (\$10) or more, on any amount refunded under Section 5096.7, or refunded to a taxpayer for any reason whatsoever. However, no interest shall be paid under the provisions of this section if the taxpayer has been given the notice required by Section 2635 and has failed to apply for the refund within 30 days after the mailing of that notice. For purposes of this section, "county pool apportioned rate" means the annualized rate of interest earned on the total amount of pooled idle funds from all accounts held by the county treasurer, in excess of the county treasurer's administrative costs with respect to that amount, as of June 30 of the fiscal year preceding the date the refund is calculated by the auditor. For each fiscal year, the county treasurer shall advise the Controller of the county pool apportioned rate, and of computations made in deriving that rate, no later than ~~60~~ **90** days after the end of that fiscal year. Any interest paid on a refund at a rate provided for by this subdivision as it read prior to January 1, 2009, shall be deemed to be correct.

(b) The interest rate provided for in subdivision (a) does not apply to interest on refunds of those amounts of tax that became due and payable before March 1, 1993. Interest on refunds of amounts of a qualified tax shall be paid at that rate provided for by this section as it read prior to January 1, 1993. As used in this section, a "qualified tax" means a tax that became due and payable before March 1, 1993,

and had not been refunded as of April 6, 1995. This subdivision shall not be construed to affect the interest paid on refunds of those amounts of tax that became due and payable before March 1, 1993, and have been refunded as of April 6, 1995.

(c) (1) The interest computation period shall commence with the date of payment of the tax when any of the following applies:

(A) A timely application for reduction in an assessment was filed, without regard to whether the refund ultimately results from a judgment or order of a court, an order of a board of equalization or assessment appeals board, or an assessor's correction to the assessment roll.

(B) The refund is pursuant to a roll correction resulting from the determination or adjustment by the assessor or a local assessment appeals board of a base year value.

(C) The refund results from a correction to the assessment roll pursuant to Section 4831 or 4876.

(2) Interest on refunds of taxes on property acquired by a public agency in eminent domain shall accrue from the date of recordation of the deed. (3) In all other cases the interest computation period shall commence on the date of filing a claim for refund or payment of the tax, whichever is later. However, in the event of the granting of property tax relief pursuant to Section 69, 69.3, or 170, interest is not payable on any resulting refund of taxes, provided that payment of that refund of taxes is made within 120 days after the county assessor has sent authorization for the reduction to the county auditor.

(d) The computation of interest shall terminate as of a date within 30 days of the date of mailing or personal delivery of the refund payment.

Assembly Bill 2688, Chapter 362

Retailer Sales Tax

Effective 1/1/2013

Section 6055 of the Revenue and Taxation Code is amended to read:

(a) A retailer is relieved from liability for sales tax that became due and payable, insofar as the measure of the tax is represented by accounts that have been found to be worthless and charged off for income tax purposes by the retailer or, if the retailer is not required to file income tax returns, charged off in accordance with generally accepted accounting principles. A retailer that has previously paid the tax may, under rules and regulations prescribed by the board, take as a deduction the amount found worthless and charged off by the retailer. If these accounts are thereafter in whole or in part collected by the retailer, the amount collected shall be included in the first return filed after the collection and the tax shall be paid with the return. For purposes of this subdivision, the term "retailer" shall include any entity affiliated with the retailer under Section 1504 of Title 26 of the United States Code.

(b) (1) In the case of accounts held by a lender, a retailer or lender ~~who~~**that** makes a proper election under paragraph (4) shall be entitled to a deduction or refund of the tax that the retailer has previously reported and paid if all of the following conditions are met:

(A) A deduction was not previously claimed or allowed on any portion of the accounts.

(B) The accounts have been found worthless and written off by the lender in accordance with the requirements of subdivision (a).

(C) The contract between the retailer and the lender contains an irrevocable relinquishment of all rights to the account from the retailer to the lender.

(D) The retailer remitted the tax on or after January 1, 2000.

(E) The party electing to claim the deduction or refund under paragraph (4) files a claim in a manner prescribed by the board.

(2) If the retailer or the lender thereafter collects in whole or in part any accounts, one of the following shall apply:

(A) If the retailer is entitled to the deduction or refund under the election specified in paragraph (4), the retailer shall include the amount collected in its first return filed after the collection and pay tax on that amount with the return.

(B) If the lender is entitled to the deduction or refund under the election specified in paragraph (4), the lender shall pay the tax to the board in accordance with Section 6451.

(3) For purposes of this subdivision, the term "lender" means any of the following:

(A) Any person ~~who~~**that** holds a retail account which that person purchased directly from a retailer who reported the tax.

(B) Any person ~~who~~**that** holds a retail account pursuant to that person's contract directly with the retailer ~~who~~**that** reported the tax. (C) Any person ~~who~~**that** is either an affiliated entity, under Section 1504 of Title 26 of the United States Code, of a person described in subparagraph (A) or (B), or an assignee of a person described in subparagraph (A) or (B).

(4) ~~Prior to claiming any deduction or refund under this subdivision,~~ **For purposes of this section, a "proper election" shall be established when** the retailer ~~who~~**that** reported the tax and the lender shall prepare and retain an election **form**, signed by both parties, designating which party is entitled to claim the deduction or refund. This election may not be amended or revoked unless a new election, signed by both parties, is prepared and retained by the retailer and the lender.

Assembly Bill 2688, Chapter 362
Retailer Sales Tax
Effective 1/1/2013

Section 6203.5 of the Revenue and Taxation Code is amended to read:

(a) A retailer is relieved from liability to collect use tax that became due and payable, insofar as the measure of the tax is represented by accounts that have been found to be worthless and charged off for income tax purposes by the retailer or, if the retailer is not required to file income tax returns, charged off in accordance with generally accepted accounting principles. A retailer that has previously paid the amount of the tax may, under rules and regulations prescribed by the board, take as a deduction the amount found worthless and charged off by the retailer. If these accounts are thereafter in whole or in part collected by the retailer, the amount collected shall be included in the first return filed after the collection and the amount of the tax shall be paid with the return. For purposes of this subdivision, the term "retailer" shall include any entity affiliated with the retailer under Section 1504 of Title 26 of the United States Code.

(b) (1) In the case of accounts held by a lender, a retailer or lender ~~who~~**that** makes a proper election under paragraph (4) shall be entitled to a deduction or refund of the tax that the retailer has previously reported and paid if all of the following conditions are met:

(A) A deduction was not previously claimed or allowed on any portion of the accounts.

(B) The accounts have been found worthless and written off by the lender in accordance with the requirements of subdivision (a).

(C) The contract between the retailer and the lender contains an irrevocable relinquishment of all rights to the account from the retailer to the lender.

(D) The retailer remitted the tax on or after January 1, 2000.

(E) The party electing to claim the deduction or refund under paragraph (4) files a claim in a manner prescribed by the board.

(2) If the retailer or the lender thereafter collects in whole or in part any accounts, one of the following shall apply:

(A) If the retailer is entitled to the deduction or refund under the election specified in paragraph (4), the retailer shall include the amount collected in its first return filed after the collection and pay tax on that amount with the return.

**Assembly Bill 2270, Chapter 200
Sales and Use Tax
Effective 1/1/2013**

Section 6452.2 is added to the Revenue and Taxation Code, to read:

(a) For reporting periods beginning on or after January 1, 2012, notwithstanding Section 6451 and subdivision (b) of Section 6455, the qualified use tax of an eligible purchaser, as defined in this section, is due and payable to the board on or before April 15 following the close of the calendar year in which the liability for use tax was incurred.

(b) "Eligible purchaser" means a person that purchases tangible personal property, the storage, use, or other consumption of which is subject to qualified use tax, as defined in this section, and that is either of the following:

(1) Eligible to report use tax on an acceptable tax return, but does not elect to do so.

(2) Not required to file an acceptable tax return pursuant to Part 10 (commencing with Section 17001) or Part 11 (commencing with Section 23001), and that is not a holder of a use tax direct payment permit as described in Section 7051.3 or is not otherwise registered or required to be registered with the board to report sales or use tax.

(c) "Qualified use tax" for purposes of this section, means the amount of use tax imposed under this part, Article XIII of the California Constitution, in conformity with the Bradley-Burns Uniform Local Sales and Use Tax Law (Part 1.5 (commencing with Section 7200)), or in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251)) that has not been paid to a retailer holding a seller's permit or certificate of registration-use tax. "Qualified use tax" does not include the use tax described in subparagraph (B) of paragraph (2) of subdivision (d) of Section 6452.1.

(d) "Acceptable tax return" has the same meaning as that term is used in paragraph (1) of subdivision (d) of Section 6452.1.

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